

Attachment 1

COMMONWEALTH OF MASSACHUSETTS
MEMORANDUM OF UNDERSTANDING
FOR PARTICIPATION IN THE INTERCEPT PROGRAM

As a prerequisite to participation in the Intercept Program managed by the Massachusetts Office of the State Comptroller pursuant to 815 CMR 9:00; M. G. L. c 29, M.G.L. c 7A, and M.G.L. c. 62D, a department or city/town must verify and certify to the State Comptroller the accuracy of the name of any debtor, the amount of the debt and the existence of the debt (815 CMR 9:06) in a manner to be determined by the State Comptroller (815 CMR 9.02).

Through this memorandum of understanding between the Office of the State Comptroller (OSC) and _____ (name of department or city/town), the Chief Fiscal Officer of the department or city/town hereby certifies that debt records sent to OSC for intercept are accurate as to the name of the debtor, their tax id, amount of the debt and existence of the debt. The department or city/town further certifies that it has followed all relevant regulations and policies with regard to initial billing and dunning notices as contained in 815 CMR 9:00 and as further amplified in the document entitled INTERCEPT PROGRAM GUIDELINES: USER REQUIREMENTS FOR DEPARTMENT or CITIES/TOWNS, as follows:

- The debt must be outstanding for at least 120 days
- The student or customer must have received a minimum of four notices requesting payment at least one of which must mention the possibility of referral to intercept as a collection option
- The student or customer must have been provided with an opportunity to dispute the bill or request a hearing.

The Chief Fiscal Officer of the department or city/town also acknowledges that, through participation in the Intercept Program, staff of the institution may acquire or have access to the Massachusetts Department of Revenue's confidential information, including confidential tax information as well as "personal data" (the "Information"). The Chief Fiscal Officer agrees to inform such staff that they must comply with all laws relating to confidentiality of the Information, including but not limited to:

- The Fair Information Practices Act (FIPA) which prohibits the unauthorized disclosure of personal data. Additionally, under M. G. L. c.214 s 3B, any holder of personal data who violates FIPA is liable for actual damages, exemplary damages of not less than \$100 for each violation, costs and reasonable attorney fees. M. G. L. c. 66A.
- The unauthorized disclosure of taxpayer information to anyone except the taxpayer, or his or her representative is prohibited. Violation of this statute is punishable by a fine of not more than \$1,000 and/or imprisonment for not more than six months, and by disqualification from holding office in the commonwealth for a period not exceeding three years. M. G. L. c. 62C s21.

The Chief Fiscal Officer agrees to maintain procedures to safeguard the confidentiality of the Information, ensuring that it will not be used for any unauthorized purpose, will not be disclosed or otherwise made available to any unauthorized person or persons and will not be accessed for any unauthorized or non-business purpose.

Department or City/Town

Office of the State Comptroller

X _____

X _____

(Chief Fiscal Officer)

(Authorized Signatory)

Date

Date